F. No. 01(05)/Circular/CESTAT/2021 Customs, Excise and Service Tax Appellate Tribunal West Block No. 2, R. K. Puram, New Delhi-110066

Date: 18.05.2023

Notification No. 01 of 2023

A Memorandum of appeal filed before the Customs, Excise and Service Tax Appellate Tribunal by the department shall be in prescribed form and the same shall be filed online in PDF format signed by the authorized signatory. An appeal may be filed online by login to **https://efiling.cestat.gov.in**. Each Appellant Commissionerate may register themselves with the e-filing portal. It is desirable to follow a uniform pattern while creating user name like excisecommrdelhiI, customscommrmumbai, servicetaxcommrkolkata, etc. Each registered Appellant will be provided with a dashboard containing the details and status of the appeals filed by them. Applications/Memorandum of Cross Objection by the Respondent, if any, should also be filed online.

Appeals filed online will be deemed to have been presented on the date of generation of diary number for the appeal.

No hard copy of appeal memo, documents etc. will be received from the department by the Registry of the Tribunal. The email ids of CESTAT benches for all correspondence are available in the Directory of CESTAT website. General guidelines to be followed for online filing of appeal are also available on the e-filing portal.

Other procedures relating to filing of appeal, including limitation, will continue to be governed by the provisions of CESTAT (Procedure) Rules 1982.

This Notification will come into effect from June 1st 2023.

By Order,

(Bineesh Kumar K. S.) Registrar

Copy to:

- 1. SPS to Hon'ble President, CESTAT, New Delhi.
- 2. Members, CESTAT, New Delhi and all Regional Benches.
- 3. Deputy/Assistant Registrars, CESTAT, New Delhi and all Regional Benches.
- 4. Chairman, CBIC, North Block, New Delhi.
- 5. Chief Commissioner (AR), CESTAT, Delhi/Commissioner (AR) Mumbai/Kolkata/Chennai Bengaluru/Ahmedabad/Allahabad/ Chandigarh/Hyderabad.
- 6. Chief Commissioners and Commissioners, Customs, Central Excise and Service Tax, All India.
- Director (Revenue), Department of Revenue, Ministry of Finance, North Block, New Delhi-110001.
 Bar Association, CESTAT, Delhi/Mumbai/Kolkata/Chennai/Bengaluru/Ahmedabad/Allahabad/ Chandigarh/Hyderabad.
- 9. Notice Board/Website/Office Copy.